

Pt. 1, Subpt. A, App. B

(ii) Appellate determinations with respect to requests for expedited processing shall be made by the Deputy Assistant Secretary (Administration).

(iii) Appeals should be addressed to:

Freedom of Information Appeal, DO, Assistant Director, Disclosure Services, Department of the Treasury, 1500 Pennsylvania Avenue, NW., Washington, DC 20220.

5. *Delivery of process.* Service of process will be received by the General Counsel of the Department of the Treasury or the delegate of such officer and shall be delivered to the following location: General Counsel, Department of the Treasury, Room 3000, Main Treasury Building, 1500 Pennsylvania Avenue, NW., Washington, DC 20220.

**APPENDIX B TO SUBPART A OF PART 1—
INTERNAL REVENUE SERVICE**

1. *In general.* This appendix applies to the Internal Revenue Service. See also 26 CFR 601.702.

2. *Public reading room.* The public reading rooms for the Internal Revenue Service are maintained at the following location:

NATIONAL OFFICE

Mailing Address

Freedom of Information Reading Room, PO Box 795, Ben Franklin Station, Washington, DC 20044

Walk-In Address

Room 1621, 1111 Constitution Avenue, NW., Washington, DC

NORTHEAST REGION

Mailing Address

Freedom of Information Reading Room, PO Box 5138, E:QMS:D, New York, NY 10163

Walk-In Address

11th Floor, 110 W. 44th Street, New York, NY

MIDSTATES REGION

Mailing Address

Freedom of Information Reading Room, Mail Code 7000 DAL, 1100 Commerce Street, Dallas, TX 75242

Walk-In Address

10th Floor, Rm. 10B37, 1100 Commerce Street, Dallas, TX

SOUTHEAST REGION

Mailing Address

401 W. Peachtree Street, NW., Stop 601D, Room 868, Atlanta, GA 30365

31 CFR Subtitle A (7-1-08 Edition)

Walk-In Address

Same as mailing address

WESTERN REGION

Mailing Address

1301 Clay Street, Stop 800-S, Oakland, CA 94612

Walk-In Address

8th Floor, 1301 Clay Street, Oakland, CA

3. *Requests for records.* Initial determinations under 31 CFR 1.5(h) as to whether to grant requests for records of the Internal Revenue Service, grant expedited processing, grant a fee waiver, or determine requester category will be made by those officials specified in 26 CFR 601.702.

4. *Administrative appeal of initial determination to deny records.* Appellate determinations under 31 CFR 1.5(i) with respect to records of the Internal Revenue Service will be made by the Commissioner of Internal Revenue or the delegate of such officer. Appeals made by mail should be addressed to:

Freedom of Information Appeal, Commissioner of Internal Revenue Service, c/o Ben Franklin Station, PO Box 929, Washington, DC 20044.

Appeals may be delivered personally to the Assistant Chief Counsel (Disclosure Litigation) CC:EL:D, Office of the Chief Counsel, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, D.C.

5. *Delivery of process.* Service of process shall be effected consistent with Rule 4 of the Federal Rule of Civil Procedure, and directed to the Commissioner of Internal Revenue at the following address:

Commissioner, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224. Attention: CC:EL:D.

**APPENDIX C TO SUBPART A OF PART 1—
UNITED STATES CUSTOMS SERVICE**

1. *In general.* This appendix applies to the United States Customs Service.

2. *Public reading room.* The public reading room for the United States Customs Service is maintained at the following location:

United States Customs Service, 1300 Pennsylvania Avenue NW., Washington, DC 20229.

3. *Requests for records.*

(a) *Headquarters—Initial determinations* under 31 CFR 1.5(h) as to whether to grant requests for records will be made by the appropriate Division Director at Customs Service Headquarters having custody of or functional jurisdiction over the subject matter of the requested records. If the request relates to records maintained in an office which is